

CURRICULUM VITA

C.S. Agnes Cheng
Email: afagnes@polyu.edu.hk

EDUCATION

Ph.D. in Accountancy	1983	University of Illinois at Urbana-Champaign
M.S. in Accounting	1977	National Chengchi University, Taipei
B.S. in Business	1975	National Taiwan University, Taipei

PROFESSIONAL EMPLOYMENT:

<i>The Hong Kong Polytechnic University</i>	Head Chair Professor of Accounting PhD Program Director	2012- 2012- 2013-2014
<i>Louisiana State University</i>	Ourso Distinguished Research Chair in Accounting Ph.D. Program Coordinator	2007-2014 2007-2012
<i>GLO CPAs, LLP</i>	Director of Research and Technical Activities (part-time)	2006-2007
<i>University of Houston</i>	Full Professor of Accounting	2005-2007
<i>U.S. Securities and Exchange Commission</i>	Visiting Academic Scholar, Office of Economic Analysis	2004-2005
<i>University of Houston</i>	Full Professor of Accounting Director of the Asian MBA Program	2000-2004 2000-2002
<i>University of Arkansas</i>	Visiting Professor	1999-2000
<i>University of Houston</i>	Coordinator for the Asian MBA Program (in charge of program development and students recruit) Associate Professor Assistant Professor	1995-1999 1992-1999 1986-1992
<i>Houston Baptist University</i>	Assistant Professor (Non-tenure Track Position)	1983-1986
<i>University of Illinois at Urbana-Champaign</i>	Teaching and Research Assistant for Department of Accountancy	1977-78 & 1979-83

	Research Assistant for Department of Economics (established computer system for student record keeping)	1978-79
<i>New Elan Inc., New York</i>	Computer Consultant (developed Lotus 1-2-3 modules for business application)	1986-1989
<i>Artland, Inc., St. Thomas, V.I.</i>	System Programmer (designed and programmed the accounting system)	Summer, 1984
<i>Shieng-Kan CPA Firm Taipei, Taiwan</i>	Assistant Auditor	1976-77

EXECUTIVE POSITION IN PROFESSIONAL ORGANIZATIONS

<i>American Accounting Association International Accounting Section Advisory Board</i>	Member	2012-
<i>American Accounting Association International Accounting Section JIAR International Conference Committee</i>	Chair	2011-
<i>American Accounting Association International Accounting Section Annual conference</i>	Liaison	2011-2012
<i>Baton Rouge Chinese Association</i>	President Vice President	2011 2010
<i>International Association for Accounting Education and Research (IAAER),</i>	Vice President – Membership Vice President – International Conference	2006-2009 2002-2006
<i>Association of Chinese American Professionals(ACAP)</i>	President Vice-President	2003-2004 2002-2003
<i>American Accounting Association (AAA):</i>	Vice President – International	1999-2001
<i>Chinese Accounting Professors Association of North America (CAPANA):</i>	President	1994-1995

PROFESSIONAL SPECIALITIES

Teaching:

International Accounting, Financial Accounting, Intermediate Accounting, Management and Cost Accounting, Financial Reporting (for MBA), Financial Statement Analysis, Capital Market Research Seminars, Contemporary Issues in Financial Reporting and Corporate Disclosures (for Doctor of Business Administration), Research Techniques and Database Management, Excel Automated Accounting System

Research:

Financial Accounting Empirical Research; Capital Market Research; Research Methodology; SAS Programming for Empirical Research; Build up Databases for Research Projects; Cost Allocation Models

Other:

Culture Differences for International Business and Education; Leadership and Teamwork (provide guidance to students in the Asian MBA Program at University of Houston from 1993-2002)

EDITORIAL BOARD AND MANUSCRIPTS REVIEWING ACTIVITIES

Current:

- Co-Editor, *Journal of Contemporary Accounting and Economics*, 2014-
- Editor, *China Accounting and Finance Review*, 2013-
- Editor-in-Chief, *Journal of Accounting, Auditing and Finance Conference*, 2016-
- Associate Editor (in charge of paper acceptance decision), *Journal of International Accounting Research*, 2013 -
- Associate Editor, *Journal of Accounting, Auditing and Finance*, 2013-
- Member, Editorial Board, *Accounting and Finance*, 2013-
- Member, *Review of Accounting and Auditing Studies* (Taiwan), 2010-
- Member, Editorial Board, *International Journal of Accounting and Information Management*, 2009-
- Member, Editorial Board, *International Journal of Managerial and Financial Accounting*, 2007-
- Member, *Journal of Contemporary Accounting & Economics*, 2006-
- Member, *Review of Pacific Basin Financial Markets and Policies*, 2006-
- Chair, Paper Award Selection Committee, *Journal of Contemporary Accounting and Economics Annual Conference*, 2006 -
- Member, Editorial Board, *Management Accounting Research*, 2001-
- Member, Editorial Board, *Contemporary Accounting Research*, 2010-2014

Past:

- Editor (North American Office), *Asia Pacific Journal of Accounting and Economics*, an SSCI Journal, 2010-2012
- Member, Editorial Board, *Journal of International Accounting Research*, 2007-2012
- Member, Editorial Board, *Contemporary Accounting Review (China)*, 2008-2012
- Track Leader- Market Efficiency or Anomalies, Financial Accounting Reporting Section Mid-Year Meeting Editorial Board, 2010-2011
- Track Leader, Financial Accounting Reporting Section Mid-Year Meeting Editorial Board, 2009-2010
- Track Leader-International Accounting, Financial Accounting Reporting Section Mid-Year Meeting Editorial Board, 2009-2010
- Member, Editorial Board, *The Accounting Review*, 1992-1995
- Associate Editor, *The Review of Business Studies*, 1994-1996
- Associate Editor, *International Journal of Business*, 1997-2000
- Member, Editorial Board, *The International Journal of Accounting*, 1998-2000
- Member, *Asian Pacific Journal of Accounting and Economics*, 2004-2005
- Chair, Editorial Board for JIFMA-IAAER Conference Paper, 2003-2005
- Review Board for the (1995) International Conferences on Contemporary Accounting Issues (1995, 10 papers; 1998, 14 papers).
- Research Council Board, the Fourth International Conference on Contemporary Accounting Issues, 1998
- Review Board for the AAA/AAAIAS Outreach Conference in Beijing, 1997
- Review Board for the T.N. Soong & Co (Taiwan branch of Arthur Anderson) 1997 Dissertation and Paper Award (15 papers)
- Research Advisor Board, Peking University International Conference on Accounting and Finance, 1998
- Review Board for the American Accounting Association International Accounting Section Mid-Year Meeting 1998-2002
- Book Review for *Financial Statement Analysis* by Stephen Penman, 1998
- Book Review for *Financial Reporting* by Stephen Easton and Wild, 2004
- Chair, Editorial Board for *Journal of Internal Financial Management & Accounting* fast track conference paper, 2006

Ad Hoc Review for Journals:

The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research, Journal of International Business Studies, Journal of International Accounting Research, Asia-Pacific Journal of Accounting & Economics, Journal of Contemporary Accounting and Economics, Journal of Business Finance and Accounting, Decision Sciences, Chinese Accounting Review, Accounting and Business Research, Journal of Advertising, Journal of Accounting Education, European Journal of Operational Research, The International Journal of Accounting, Review of Quantitative Finance and Accounting, Advances in Accounting, Issues in Accounting Education, Accounting Horizon.

Ad Hoc Review for Conferences:

American Accounting Association Annual Programs, International Accounting Section Annual Programs and Globalization Conferences, Financial Accounting Section Programs and mid-year conferences, American Accounting Association Southwest Region conferences, Taiwan Accounting Association .

RESEARCH ARTICLES, MONOGRAPHS AND BOOK CHAPTERS

Articles

1. “Estimates of Optimal Audit Firm Tenure across Different Legal Regimes”, *Journal of Accounting, Auditing and Finance*, forthcoming (with Li Z. Brooks, Joseph A. Johnston, and Kenneth J. Reichelt).
2. “Discussion of ‘Non-GAAP Earnings Disclosures and IFRS’”, *Accounting & Finance*, forthcoming (March 2016).
3. “State Ownership and Earnings Management around Initial Public Offerings: Evidence from China”, *Journal of International Accounting Research*, 2015, 14(2), pp.89-116. (with Jing Wang; and Steven Wei).
4. “Income Classification Shifting and Mispricing of Core Earnings”, *Journal of Accounting, Auditing and Finance*, 2015, (1) pp. 1-32 (with Elio Alfonso, and Shanshan Pan).
5. “Hedge Fund Intervention and Accounting Conservatism” *Contemporary Accounting Research*, Mar 2015, 32(1), pp. 392-421 (with H. Huang and Y. Li).
6. “Does Income Smoothing Improve Earnings Informativeness? – A Comparison between the US and China Markets”. *China Accounting and Finance Review*, June 2014, 16(2), pp. 128-147 (with Shuo Li).
7. “Does the Market Overweight Imprecise Information? Evidence from Customer Earnings Announcements” (with Dan Eshleman). Presented at the 2013 Review of Accounting Studies Conference, Beijing, 8-9 Nov 2013. *Review of Accounting Studies*, September 2014, 19, pp.1125-1151.
8. “The Value Relevance of Earnings Levels in the Return-Earnings Relation”, *International Journal of Accounting & Information Management*, 2013, 21(4), pp. 260-284 (with Simon Yang); also awarded the Outstanding Paper of 2013 by the Journal’s Editorial Team.
9. “The Supplemental Role of Operating Cash Flows in Explaining Share Returns – Effect of Various Measures of Earnings Quality”, *International Journal of Accounting and Information Management*, 2013, 21(1), pp. 53-71 (with C. Liu and J. Johnston).
10. “The Effect of Hedge Fund Activism on Corporate Tax Avoidance”, *The Accounting Review*, September 2012, 87(5), pp. 1493-1526. (with H. Huang, Y. Li and J. Stanfield)
11. Discussion of “Voluntary IFRS Adoption, Analyst Coverage, and Information Quality: International Evidence” – by Jeong-Bon Kim and Haina Shi. *Journal of International Accounting Research*, January 2012, 11(1), pp. 77-82.
12. “Abnormal Accruals Estimates and Evidence of Mispricing”, *Journal of Business, Finance and Accounting*, January/March 2012, 39(1)&(2), pp. 1-34 (with C. Liu and W. Thomas).

13. “Market Reaction to Auditor Switching from Big Four to Smaller Accounting Firm ”, *Auditing: A Journal of Practice and Theory*, 2010, 29(2), pp. 83-114 (with H. Chang, and K. Reichelt).
14. “Institutional Monitoring Through Shareholder Litigation”, *Journal of Financial Economics*, 2010, 95(3), pp. 356-383 (with H. Huang, Y. Li and G. Lobo).
Featured in *Harvard Law School Forum for Corporate Governance and Financial Regulation*, *Stanford Securities Class Action Clearing House*, and communication materials of various professional firms.
15. “When Do Firms Revalue Their Assets Upwards? Evidence from the UK”, *International Journal of Accounting and Information Management*, 2009, 17(2), pp. 166-188 (with S. Lin).
16. “Implications of Securities Class Action for Cost of Equity Capital”, *International Journal of Law and Management*, 2009, 52, pp.144-161 (with S. Chava, H. Huang and G. Lobo).
17. “Characteristics of Institutional Investors and Discretionary Accruals”, *International Journal of Accounting and Information Management*, 2009, 17(1), pp. 5-26 (with A. Reitenga).
18. “The Market Response to the Standard & Poors Transparency & Disclosure Rankings”, *Corporate Ownership and Control*, 2008, 5(2), pp. 242-255 (with D. Collins and H. Huang).
19. “Do Core and Non-core Cash Flows from Operations Persist Differentially in Predicting Future Cash Flows?” *Review of Quantitative Finance and Accounting*, 2008, 31(1), pp. 29-53 (with D. Hollie).
20. “The Impact of Accounting Choices on Firm Valuation and Earnings Quality – The Case of Transition Obligation under SFAS No. 106”, *Review of Accounting and Finance*, 2007, 6(4), pp. 419-441 (with S.Hsieh and Y. Yip).
21. “Evidence of the Abnormal Accruals Anomaly Incremental to Operating Cash Flows”, *The Accounting Review*, Oct 2006, pp. 1151-1167 (with W. Thomas).
22. “Shareholder Rights, Financial Disclosure and the Cost of Equity Capital”, *Review of Quantitative Finance and Accounting*, 2006, 27, pp. 175-204 (with D. Collins and H. Huang) 2007, abridged in *CFA Digest, 31 (1): Advocacy, Regulatory, and Legislative issues*.
23. “The Value Relevance of Earnings and Book Value under Pooling and Purchase Accounting” *Advances in Accounting*, 2005 (with Sujun Hsieh, Yuli Su, and Ken Ferries).
24. “The Incremental Information Content of Earnings and Cash Flows from Operations Affected by Their Extremity”, *Journal of Business Finance & Accounting*, January / March 2003, 30, pp. 1-44 (with Simon Yang).
25. “The Pricing of Earnings and Cash Flows in the Presence of Abnormal and Normal Accruals”, *Asian Pacific Journal of Accounting and Economics*, 2002, pp. 105-133 (with K. Schipper).
26. “Earnings Management of Profit Firms and Loss Firms in Response to Tax Rate Reductions”, *Review of Accounting and Finance*, 2002 (with J. Yin).

27. “The Valuation Accuracy of the Price-Earnings and Price-Book Benchmark Valuation Methods”, *Review of Quantitative Finance and Accounting*, 2000, 15, pp. 349-370 (with R. McNamara).
28. “Value Relevance of Earnings Impact of Lease Capitalization”, *Advances in Accounting*, 1999, 17, pp. 31-64 (with S. J. Hsieh).
29. “The Allocation Decision on Research and Advertising by Small and Large Firms - an Illustration of Four Industries”, *Advances in Management Accounting*. 1998, 7, pp. 187-202. (with C. Jackson and A. Hwang).
30. “The Value-Relevance of SFAS No. 95 Cash Flows from Operations as Assessed by Security Market Effects”, *Accounting Horizons*, September 1997, 11(3), pp. 1-15 (with T. Schaefer and C.S. Liu).
31. “An Investigation of the Relationship between International Activities and Capital Structure”, *Journal of International Business Studies*, 3rd Quarter 1997, 28 (3), pp. 563-577 (with J.P. Chen, J. He and J. Kim).
32. “Accounting Accruals and the Incremental Information Content of Earnings and Cash Flows from Operations”, *Advances in Accounting*, 1997, 15, pp. 101-123 (with T. Schaefer and C.S. Liu).
33. “An Investigation of Market Response to Earnings Announcements: Multinational Firms versus Domestic Firms”, *The International Journal of Accounting*, 1997, 32(2), pp. 125-138 (with K.H. Chan and W. Liao).
34. “Specification Error of the Empirical Returns-Earnings Model: An Application of the OLS Framework in Accounting Studies”, *Review of International Accounting and Finance* (in People’s Republic of China), Summer 1997, 1, pp.56-74 (with K. Hsu).
35. “Earnings Permanence and the Incremental Information Content of Cash Flows from Operations beyond Permanent versus Transitory Earnings”, *Journal of Accounting Research*, Spring 1996, 34 (1), pp. 173-181 (with T. Schaefer and C.S. Liu).
36. “Firm Valuation of Advertising Expense: An Investigation of Scaler Effects”, *Managerial Finance*, 1997, 23(10), pp. 41-62 (with J.P. Chen).
37. “The Volatility of the P/E Ratio and its Components: A Contrast of Japanese and U.S. markets”, *Managerial Finance*, 1995, 21(9), pp. 25-36 (with K. Hsu and T. Noland).
38. “The Yellow Brick Road Company: An Instructional Case for Integrating the Teaching of Tax and Managerial Accounting”, *The Journal of Accounting Education*, 1996.
39. “Assessing the Profitability Associated with Corporate Globalization”, *The Review of Business Studies*, 1994, 2, pp. 101-119 (with J. Han and T. Noland).
40. “Information Complexity and the Earnings Response Coefficient: A Comparison of Multinational and Domestic Firms”, *Advances in International Accounting*, 1994, 7, pp. 89-120 (with H. Etheridge and T. Noland).
41. “The Applicability and Usage of the NPV and IRR Capital Budgeting Techniques”, *Managerial Finance*, 1994, 20 (7), pp. 10-36 (with D. Kite and R. Radtke).
42. “A Simple Framework for Modeling the Explicit Earnings>Returns Relation”, *Chinese Accounting Review*, 1994, 9, pp. 51-78.
43. “The Role of Taxes in Making Managerial Decisions - a Pedagogical Case”, *Accounting Research Monthly* (in Chinese), April 1994, pp. 59-64 (with J. Meade, C. Chow and Y.Z. Chen).

44. “On the Usefulness of Operating Income, Net Income, and Comprehensive Income in Explaining Security Returns”, *Accounting and Business Research*, Summer 1993, 23(91), pp. 195-203 (with J. Cheung and V. Gopalakrishnan).
45. “Simultaneous Determination of Joint Product Cost Allocations and cost-plus Prices”, *Decision Sciences*, July/August 1992, pp. 785-796 (with W. Liao).
46. “A Specification Analysis for the Unexpected Earnings Response Regression Model”, *The Accounting Review*, July 1992, pp. 579-598 (with W. Hopwood and J. McKeown).
47. “Marketing Communication Intensity across Industries”, *Decision Sciences*, May/June 1992, pp. 758-769 (with G. Zinkhan).
48. “The Marginal Approach to Joint Cost Allocation: A Model for Practical Application”, *Journal of Management Accounting Research*, Fall 1992, pp.44-63 (with R. Manes).
49. “A Simple Algorithm for Nonlinear Programming Approach to Joint Cost Allocation: Demand-Adjusted Sales Value Method”, *Decision Sciences*, July/August 1991, pp. 500-511.
50. “Market Responses to Unexpected Earnings - Canadian and Asian Companies Listed in U.S. Stock Markets”, *Chinese Accounting Review*, Feb 1991, 25, pp. 25-38.
51. “The Marginal Approach to Joint Cost Allocation: Theory and Application”, *Studies in Accounting Research* 1988, 29, American Accounting Association (with R. Manes).
52. “Failure of the Net Profit Share Leasing Experiment for Offshore Petroleum Leases”, *The Review of Economics and Statistics*, May 1988, pp. 199 -206 (with J. Smith and D. Siegel).
53. “Cost-Volume-Profit Analysis of Offshore Energy Leases: A Reappraisal”, *Journal of Petroleum Accounting*, Fall/Winter 1987, pp. 43-50 (with J. Smith).

Book Chapters

1. “Capital Budgeting”, a chapter in the *Encyclopedia Dictionary of Accounting* by Blackwell Publishers (UK), 1997, editor: Rashad Abdel-Khalik.
2. “Capital Budgeting”, a chapter in the *Encyclopedia Dictionary of Accounting* by Blackwell Publishers (UK), 2nd edition, forthcoming, editor: Colin Clubb (with M. Newman).

RESEARCH GRANTS

1. “The Time-series Variation of Accounting Conservatism in China: Based on the Evolution of Accounting Standards” as principal investigator, with W.L. Li and Y.X. Zhong; funded HK\$160,000 by Block Grant except CRG - Dean’s Reserve.
2. “Merits and Consequences for Allegation of GAPP Violation in Securities Litigation” as principal investigator, with Y.H. Li, H. Huang, and H.T. Lu; funded HK\$322,587 by General Research Fund, Research Grant Council.
3. “Overreaction and Underreaction to Intra-Industry Information Transfers: A Cross-Country Analysis” as principal investor, funded HK\$170,725 by General Research Fund, Research Grant Council.
4. “CEO Political Ideology and Tone Management” as principal investigator, with D. Bao; funded HK\$95,000 by Central Research Grant, Departmental General Research Fund.
5. “Divergence in the Peer Choice for Compensation and Performance Benchmarking in Setting Executive Compensation” as principal investigator, with F. Tang; funded HK\$38,000 by Central Research Grant, Departmental General Research Fund.
6. “Mandatory IFRS Adoption and Cash Holdings”, as co-investigator, with Y. Huang; funded HK\$251,805 by General Research Fund, Research Grant Council.
7. “Informativeness of Multiple-step Income Statement vs Sing-step Income Statement” as co-investigator, with W. W. Yu; funded HK\$425,000 by General Research Fund, Research Grant Council.
8. “Credibility of Financial Reports and Corporate Hedging Activities” as co-investigator, with Y. Huang, funded HK\$226,144 by Central Research Grant, Departmental General Research Fund.
9. “The Value of Lawyer-Director: Evidence from Litigation Disclosures” as co-investigator, with H.T. Lu and S. Fung; funded HK\$235,308 by Central Research Grant, Departmental General Research Fund.
10. “Internal Control Weakness Disclosures, Firm Valuation, and the Role of Audit Quality” as co-investigator, with Y.K. Fung; funded HK\$38,000 by Central Research Grant, Departmental General Research Fund.
11. “Analyst Facial Appearance and Market Responses to earnings Forecasts” as principal investigator, with J. Zeng; funded HK\$105,000 by Central Research Grant - Fund for GRF Project Rated 3.5.
12. “Opportunistic Income Smoothing and Stock Price Crash Risk - US Evidence” as principal investigator; funded HK\$50,000 by Central Research Grant, Departmental General Research Fund.
13. “The Effect Mandatory Adoption of IFRS on Corporate Real Decisions: A Dynamic Perspective” as co-investigator, with Y. Huang, funded HK\$300,960 by General Research Fund, Research Grant Council.

SELECTED LIST (2011-2015) of SPEECHES AND PRESENTATIONS

1. “The Dark Side of the Moon: The Effect of Innovation on Corporate Tax Avoidance” (co-authored with Mike Wang, Qiang Wu, Peng Guo) at the Paris Financial Management Conference, 15 Dec 2015, Paris, France.
2. “Bowling Alone, Bowling Together: Is Social Capital Priced in Bank Loans?” (co-authored with Jing Wang, Ning Zhang, and Sha Zhao) at The University of Hong Kong, 18 November 2015, Hong Kong.
3. “Discussion of ‘Non-GAAP Earnings Disclosures and IFRS’” at the Accounting & Finance/IASB Research Forum on Consequences of IFRS for Capital Markets, Managers, Auditors and Standard-setters, 11 October 2015, Hong Kong.
4. “Bowling Alone, Bowling Together: Is Social Capital Priced in Bank Loans?” (co-authored with Jing Wang, Ning Zhang, and Sha Zhao) at the National Chengchi University, 8 Sep 2015, Taiwan, Taipei.
5. “Mandatory Adoption of IFRS in EU Countries and Corporate Cash Holdings” (co-authored with Yuan Huang and Amanda Xiao Li) at the American Accounting Association Annual Meeting, 12 Aug 2015, Chicago, USA.
6. “Equity Incentives and Earnings Management: The Role of Stock Liquidity” (co-authored with Jing Fang) at the American Accounting Association Annual Meeting, 12 Aug 2015, Chicago, USA.
7. “CEO Campaign Contribution Channels and Financial Reporting Quality” (co-authored with Walid Saffar and Tony Zhang) at the American Accounting Association Annual Meeting, 11 Aug 2015, Chicago, USA.
8. “Corporate Social Responsibility, Family Firm, and Firm Performance” (co-authored with Paula Jong-Yu Hao; and Joanna L.Y. Ho) at the American Accounting Association Annual Meeting, 10 Aug 2015, Chicago, USA.
9. Paper discussant for “The Implications of Corporate Financial Reporting for Innovative Efficiency” at the American Accounting Association Annual Meeting, 10 Aug 2015, Chicago, USA.
10. “The Effect of Sunshine on the Stock Market Response to Earnings News” (co-authored with Keval Amin, Dan Eshleman) at the American Accounting Association Annual Meeting, 9 Aug 2015, Chicago, USA.
11. “Does the Ineffectiveness of the Stock Price in Disciplining Managers Give Rise to Conditional Conservatism? Evidence from the Relation between Conditional Conservatism and Stock Illiquidity” (co-authored with Jing Fang) at the American Accounting Association Annual Meeting, 9 Aug 2015, Chicago, USA.
12. “CEO Campaign Contribution Channels and Financial Reporting Quality” (co-authored with Walid Saffar and Tony Zhang) at the Third International Conference of the Journal of International Accounting Research, 21 Jul 2015, Sao Paulo, Brazil.
13. Paper discussant for “International Differences in the Effect of CSR on Cost of Equity: the Role of Corporate Governance” at the World Finance Conference, 24 Jul 2015, Buenos Aires, Argentina.
14. “Estimates of Optimal Audit Firm Tenure across Different Legal Regimes” (co-authored with Lily Brooks, Joseph Johnston, and Kenneth Reichelt) at Journal of Accounting Auditing and Finance (JAAF) Conference, 15 May 2015, Chengdu, China.

15. “Social Capital and Cost of Bank Loan” (co-authored with Jing Wang, Ning Zhang, and Sha Zhao) at 2015現代會計論壇學術研討會, Feng Chia University, 1 May 2015, Taichung, Taiwan.
16. “Estimates of Optimal Audit Firm Tenures across Different Legal Regimes” (co-authored with Joseph Johnston) at Journal of Accounting Auditing and Finance (JAAF) Conference, 15 May 2015, Chengdu, China.
17. “Social Capital and Cost of Bank Loan” (co-authored with Jing Wang, Ning Zhang, and Sha Zhao) presented at University of Texas at Dallas, 26 March 2015, Texas, USA.
18. “The Power of Groups in Forecasting Earnings in a Collectivist Culture” (co-authored with Le Luo and Jianguang Zeng) at American Association – International Accounting Section Midyear Meeting (AAA-IAS), 23 Jan 2015, Palm Springs, CA, USA.
19. “Cash Flow Opacity and Stock Price Crash Risk” (co-authored with Xia Zhang, and Inder K. Khurana) at the Financial Accounting and Reporting Section Midyear Meeting, 17 Jan 2015, Nashville, Tennessee, USA.
20. “The Power of Groups in Forecasting Earnings in a Collectivist Culture” (co-authored with Le Luo and Jianguang Zeng) at the American Accounting Association - International Accounting Section Midyear Meeting, 23 Jan 2015, Palm Springs, CA, USA.
21. “Do Emerging Markets Differ from Developed Countries: Results from Studies on China and India” as panellist at 2015 Journal of Accounting Auditing and Finance (JAAF) Conference, 9 Jan 2015, Mumbai, India.
22. “Corporate Governance of SOEs in China” at 2014 Tunisian Accounting and Finance Professors’ Association of North America (TAFPANA) Conference, 19 Dec 2014, Tunisia.
23. “Higher ERC or Higher Future ERC from Income Smoothness? – The Role of Information Environment” (co-authored with Joseph Johnston and Shuo Li) at the Financial Management Association Annual Meeting, 17 Oct 2014, Nashville, Tennessee, USA.
24. “Is a Law Firm’s Market Share Related to Securities Class Action Litigation Outcomes?” (co-authored with Cathy Liu, Qin Lian, and Qiming Wang) at the Financial Management Association Annual Meeting, 16 Oct 2014, Nashville, Tennessee, USA.
25. “Private Benefits of Control, Ownership Structure and CEO Turnover: evidence from East Asia” (co-authored with Jinshuai Hu and Walid Saffar) at the American Accounting Association Annual Meeting, 5 Aug 2014, Atlanta, Georgia, USA.
26. “Higher ERC or Higher Future ERC from Income Smoothness? – The Role of Information Environment” (co-authored with Joseph Johnston and Shuo Li) at National Chengkung University, 23 Jun 2014, Taiwan; and Keynote speech at The 2014 International Conference on Financial Risk and Corporate Finance Management, 30 Jun 2014, Dalian, China.
27. “Cash Flow Opacity and Stock Price Crash Risk” (co-authored with Inder Khurana and Eliza Zhang) at California State University, 25 Apr 2014, Fullerton, California, USA.
28. “Board Diversity – Role of Woman” at the Roundtable Debate in Vietnamese Women Leadership in the Practical Economy – The rise of Vietnamese Women CEOs, 15 Apr 2014, Hanoi, Vietnam.
29. “Income Classification Shifting and Mispricing of Core Earnings” (co -authored with Elio Alfonso) at National Chengchi University, 26 Feb 2014, Taipei, Taiwan; at The 7th

- NCTU International Finance Conference, 10 Jan 2014, Hsinchu, Taiwan; and at the University of Toronto, Oct 2013, Toronto, Canada.
30. “Cash Flow Opacity and Stock Price Crash Risk” at National Cheng Kung University, 18 Feb 2014, Kaohsiung, Taiwan.
 31. “Does Shareholder Litigation Deter Insider Trading?” at Beijing Tsinghua University, 19 Dec 2013, Beijing, China.
 32. “Capital Market Research in Accounting” at Beijing Jiaotong University, 18 Dec 2013, Beijing, China.
 33. “Does the Market Overweight Imprecise Information? Evidence from Customer Earnings Announcements” (with Dan Eshleman) at the 2013 Review of Accounting Studies Conference, 8-9 Nov 2013, Beijing, China.
 34. “The Implication of ERC, Earnings Management and Accrual Anomaly: A Comparison between the U.S. and China Markets” (co-authored with Jiajia Fu, and Nancy Su) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 35. “CFO Quality, Accrual Quality, and Stock Price Crash Risk” (co-authored with Eliza Zhang) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 36. “Does the Market Overweight Imprecise Information? Evidence from Customer Earnings Announcements” (co-authored with Dan Eshleman) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 37. “Income Classification Shifting and Mispricing of Core Earnings” (with Elio Alfonso, Shanshan Pan) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 38. “Audit Firm Tenure and Audit Quality: Evidence from U.S. Firms” (co-authored with Li Brooks and Kenneth J Reichelt) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 39. “Institutional Discipline of Insider Trading through Shareholder Litigation” (co-authored with Henry Huang, and Yinghua Li) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 40. “Financial Restatements and Credit Ratings” (co-authored with L Chou, and Y.F. Wang) at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA.
 41. Paper discussant for “Change for Change’s Sake? Does Mandatory Partner Rotation Improve Audit Quality?” at MIT Asia Conference in Accounting, 13-14 July 2013, Shanghai, China.
 42. “Institutional Discipline of Insider Trading through Shareholder Litigation” (co-authored with H. Huang and Y.H.Li) at 2013 China International Conference in Finance, 10-13 July 2013, Shanghai, China.
 43. “Does the Market Over- or Underreact to Customer Earnings Announcements?” (co-authored with John Dan Eshleman) Keynote speech at The 5th (2013) International Conference on Financial Risk and Corporate Finance Management, 29-30 Jun 2013, Dalian, China.
 44. “Private Benefits of Control, Ownership Structure, and CEO Turnover: Evidence from East Asia” (co-authored with Jinshuai Hu and Walid Saffar) at Beijing Jiaotong University, 27 Jun 2013, Beijing, China.

45. “Private Benefits of Control, Ownership Structure, and CEO Turnover: Evidence from East Asia” (co-authored with Jinshuai Hu and Walid Saffar) at Beijing Cheung Kong Graduate School of Business, 26 Jun 2013, Beijing, China.
46. “Institutional Discipline of Insider Trading through Shareholder Litigation” (co-authored with Henry Huang, and Yinghua Li) at the Canadian Academic Accounting Association Annual Conference, 30 May – 2 Jun 2013, Montreal, Quebec, Canada.
47. “Audit Firm Tenure and Audit Quality: Evidence from U.S. Firms” (co-authored with Lily Brooks and Kenneth J Reichelt) at the Canadian Academic Accounting Association Annual Conference, 30 May – 2 Jun 2013, Montreal, Quebec, Canada.
48. “Hedge Fund Intervention and Accounting Conservatism” (with H. Huang and Y.H.Li) at the European Accounting Association EAA 36th Annual Congress, 7 May 2013, Paris, France.
49. “Institutional Discipline of Insider Trading through Shareholder Litigation” (with H. Huang and Y.H.Li) at the European Accounting Association EAA 36th Annual Congress, 8 May 2013, Paris, France.
50. “Research on China and Opportunities in Asia” at the American Accounting Association International Accounting Section Midyear Meeting Consortium Dinner, 21-23 Feb 2013, Savannah, Georgia, USA.
51. “State Ownership and Earnings Management around Initial Public Offerings: Evidence from China” at the American Accounting Association Financial Accounting and Reporting Conference, 11 January 2013, San Diego, USA.
52. “Do Rating Agencies Value Accounting Conservatism? International Evidence” (with V. Chen), presented at 13th Annual Conference of Asian Academic Accounting Association 2012, 9-12 November, Kyoto, Japan.
53. “Income Classification Shifting and Mispricing of Core Earnings” (with E. Alfonso and S.S. Pan), presented at National Chengkung University, 19 October 2012, Kaohsiung, Taiwan.
54. “Classification Shifting and Mispricing of Core Earnings” (with E. Alfonso and S.S. Pan), presented at Xiamen University, 28 September 2012, Xiamen, China.
55. “Accounting Research and How to Publish” presented at Sun Yat-Sen University, Business School, 20 August 2012, Guangzhou, China.
56. “When Does Audit Quality Start to Decline in Audit Firm Tenure? An International Analysis” (with L.Z. Brooks; J.A. Johnston; K.J. Reichelt), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.
57. “Does Forecasting Cash Flows Improve the Firm-Specific Information in Analyst Earnings Revisions?” (with J.A. Johnston; S.S. Pan), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.
58. “Auditor Tenure, Tax Avoidance, and Firm Valuation” (with L.Z. Brooks; P.Y. Sun), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.
59. “Stock Liquidity, Price Efficiency, and Accruals-Based Earnings Management” (with J. Fang), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.

60. “CEOs’ Power, Option Grants to CEOs, and the Role of Accounting Treatment of Employee Stock Option Expenses” (with J. Fang), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.
61. “Conditional Conservatism and Information Uncertainty” (with J. Fang), presented at the American Accounting Association Annual Conference, 4-8 August 2012, Washington DC, USA.
62. “Accounting Information and Firm Valuation - Some Details and Extensions” presented at Dalian University of Technology, 9 July 2012, Dalian, China.
63. “Accounting Information and Firm Valuation” presented at The 4th (2012) International Conference on Financial Risk and Corporate Finance Management, 7-8 July 2012, Dalian, China.
64. “Do Small Firms Drive the Accruals Anomaly?” (with J.D. Eshleman; S.S. Pan) presented at the 2012 Canadian Academic Accounting Association Annual Conference, 2 June 2012, Charlottetown, Canada.
65. “Audit Tenure, Tax Avoidance, and Firm Valuation” (with L.Z. Brooks, P.Y. Sung), presented at the 2012 Canadian Academic Accounting Association Annual Conference, 2 June 2012, Charlottetown, Canada.
66. “Does Forecasting Cash Flows Improve the Firm-Specific Information in Analyst Earnings Revisions” (with J. Johnston, S.S. Pan) presented at the European Accounting Association Annual Congress 2012, 9-1 May 2012, Ljubljana, Slovenia.
67. “Accounting Research and How to Publish” presented at National Chengkung University, 30 April 2012, Tainan, Taiwan.
68. “Accounting Research and How to Publish” presented at National Chengchi University, 29 April, 2012, Taipei, Taiwan.
69. “Institutional Discipline of Insider Trading through Shareholder Litigation” (with H.H. Huang and Y.H. Li); presented at University of Hawaii in Manoa, 27 Apr 2012, Hawaii, USA.
70. “Audit Firm Tenure and Audit Quality: Evidence from U.S. Firms” (with L. Brooks and K. J. Reichelt), presented at American Accounting Association International Accounting Section Mid-Year Conference, 23-25 Feb, 2012, Phoenix, Arizona, USA.
71. Discussant of 2012 Journal of Accounting, Auditing and Finance (JAAF) conference paper "The Accrual Anomaly and Operating Cash Flows: Evidence from Accrual Components", 23 Jan 2012, New York, USA.
72. “Price Synchronicity and Accruals Quality” (with J. Johnston and L. Zhou), Presented at 2011 American Accounting Association (AAA) Annual Meeting, 6-10 August 2011, Denver, USA.
73. “Effect of Earnings Comparability and Earnings Smoothing on Value-Relevance of Earnings” with (H. Zhang), presented at American Accounting Association (AAA) 2011 Annual Meeting, 6-10 August 2011, Denver, USA.
74. Master of Ceremony for the opening speeches at the First Journal of International Accounting Research (JIAR) Conference at Xiamen University, 15-18 June, 2011, Xiamen, China.

75. Discussed a plenary session paper “International Financial Reporting Standards, Analyst Coverage and Information Quality: Evidence around the World” at the First Journal of International Accounting Research (JIAR) Conference at Xiamen University, 15-18 June, 2011, Xiamen, China.
76. “Earnings Smoothing and Earnings Comparability”, presented at the First Journal of International Accounting Research (JIAR) Conference at Xiamen University, 15-18 June, 2011, Xiamen, China.
77. “Earnings Quality and Price Synchronicity”. presented at Syracuse University (Syracuse, NY, March, 2011), Southern Methodist University (April, 2011, Dallas, Texas), Drexel University (April 2011, Philadelphia, Pennsylvania), Singapore Management University (May, 2011, Singapore) and the First Journal of International Accounting Research (JIAR) Conference at Xiamen University, 15-18 June, 2011, Xiamen, China.
78. Discussed “Heterogeneous Beliefs and the Accrual Anomaly”, “Analyst recommendations and higher order beliefs: Explaining bubbles and price drift”, and “Does the Accrual Anomaly End when Abnormal Accruals Reverse?” at 2011 Financial Accounting and Reporting Section (FARS) Midyear Meeting, 27-29 January 2011, Tampa, Florida, USA.
79. “Hedge Fund Intervention and Accounting Conservatism” (with H. Huang and Y. Li), presented at AAA Annual Conference, August, 2010, San Francisco; and FARS mid-year Conference, January, 2011, Tampa, Florida, USA.

TEACHING AND RELATED ACTIVITIES

Course Title	Level
Courses Taught at the University of Illinois at Urbana-Champaign (1981 to 1982)	
Principles of Accounting II	Undergraduate
Cost Accounting	Undergraduate
Courses Taught at the Houston Baptist University (1983 to 1986)	
Principles of Accounting I	Undergraduate
Principles of Accounting II	Undergraduate
Management Accounting	Undergraduate
Cost Accounting	Undergraduate
Senior Seminar	Undergraduate
Intermediate Accounting I	Undergraduate
Intermediate Accounting II	Undergraduate
Accounting Information Systems	Undergraduate
Courses Taught at the University of Arkansas (1999 to 2000)	
Accounting Decision and Control	MBA
Product, Project and Service Costing	Undergraduate
Courses Taught at the University of Houston (1986 to 2007)	
Accounting Principles I	Undergraduate
Accounting Principles II (Management Accounting)	Undergraduate
Intermediate Accounting I	Undergraduate
Costs and Budget (Cost Accounting)	Undergraduate
Management Accounting Theory (Cost Accounting)	MBA
Administrative Accounting (Financial Accounting)	MBA
Ph.D. Research Seminar (Capital Market Research)	Ph.D.
Business Research Seminar	MBA
Courses Taught at the Louisiana State University (2007 to 2011)	
Intermediate Accounting I	Undergraduate
International Accounting	Undergraduate
Accounting Research Seminar I and II	Ph.D.
Compensated Professional Courses taught at the Center for Executive Development:	
Cost Accounting for CMA Review	
Accounting and Computer	
Financial Statement Analysis	
General Business	
Cost Management	
Courses Taught at Hong Kong Polytechnic University (2013)	
Contemporary Issues in Financial Reporting and Corporate Discloses	Doctor of Business Administration

Dissertation Committees

Chair:

1. Conrad Chang, “The Effects of Time-Varying Earnings Growth and Earnings Persistence on Multiple Earnings Response Coefficients.” 1991-93
2. Vinita M. Ramaswamy, “The Smoothing of Financial Ratios by Management.” 1991-94
3. Kathy Hsu, “Value Relevance of Earnings and Book Value - A cross-country Comparison.” 1992-94
4. Charles Chen, “Earnings Management and Informativeness of Reported Earnings Surrounding Dual-Class Security Recapitalizations.” 1994-95
5. Jawon Kim, “An Empirical Investigation of the Differences in Accounting Choices Between U.S. – Based Multinational and Domestic Corporations.” 1994-96
6. Arun Upneja, “An Investigation of Firm Valuation at Bankruptcy Filing Using Balance Sheet Data.” 1995-96
7. Angela Hwang, “Using Principal Component Analysis to Identify Useful Financial Ratios for Examining the Construct Validity of PR.” 1995-97
8. Jennifer Yin, “Earnings management behavior affected by 1986 Tax Act.” 1997-99
9. Simon Yang “Predictability and Information Content of Cash Flows.” 1998-00
10. Henry He Huang “Shareholder Rights and the Cost of Equity Capital ” 2004-05
11. Zishang Cathy Liu “Accounting Attributes and Market Valuation of Conservative Firms” (tentative title) 2006-07
12. Joe Johnston “Accruals Quality and Price Synchronicity” 2008-09
13. Li Brooks (Audit Quality) 2010-11
14. Hongbo Zhang (Earnings Comparability) 2011-12
15. Shannon Pan (Financial Analysts Forecasts) 2011-12
16. Jing Fang “Stock Liquidity and Earnings Management” 2012-13
17. Elio Alfonso “Consistency between Earnings Forecasts and Stock Recommendations: The Effect of Political Connections” 2012-13
18. John Daniel Eshleman “The Effect of Audit Market Concentration on Audit Pricing and Audit Quality: The Role of the Size of the Audit Market” 2012-13
19. Tony Zhang “CEO Political Ideology and Firms’ Financial Reporting Practice” 2013-15
20. Amanda Xiao Li 2013-
21. David Pecha 2013-
22. Jiajia Fu 2013-
23. Shuo Li 2013-

Member:

1. Myung-Ho Yoon, “An Examination of the Effect of the Safe Harbor Rule on the Prediction Error of Management Earnings Forecasts: Some Empirical Evidence.” 1986-88
2. Michael Ofosu Mensah, “The Information Content of Net Cash Flow from Operations – an Exploration of General Economic and Firm Specific Effects.” 1987-89
3. Huldah Bramble, “The Use of Accounting Ratios as Measures of Risk in the Determination of the Bid-Ask Spread.” 1987-88

- | | |
|--|---------|
| 4. Huey-Lian Sun, "The Information Content of Debt and Equity Financing and the Issuing Firm's Characteristics: An Empirical Evidence of Firm's R&D Expenditures in the Signaling Theory." | 1989-91 |
| 5. Anant V. Sarma, "A Structural model for cash flow prediction." | 1991-93 |
| 6. Cindy M. Easterwood, "Hostile Takeovers and Incentives for Earnings Manipulation: An Empirical Analysis." | 1991-93 |
| 7. Rosie Morris, "The Performance of Auditors in Modifying Opinions of Failed Banks." | 1991-93 |
| 8. Liu, Jiangchao, "Executive Compensation in Dual-class Firms." | 1993-94 |
| 9. Kuruvilla, Mohan, "Internationalization Effects on Foreign Segmental Profitability and Risk and the Usefulness of Geographic Segment Data." | 1995-97 |

Computer-Related Teaching

- | | |
|---|-----------|
| • Teach Ph.D. students how to use SAS macros in data analysis. | |
| • Developed Automated Excel Worksheet for accounting cycle projects | 2001-04 |
| • Developed Internet Teaching/Distance Learning | 2000 |
| • Developed Excel projects to conduct cost analyses. | 1997 |
| • Assisted setting up the COMPUSTAT and CRSP data tapes onto disk for the university mainframe computing system; provided consultation to Ph.D. students and faculty members in getting access to the database. | 1987-1998 |
| • Assisted setting up the "SHAZAM" econometric package for the university mainframe computing system. | 1989 |
| • Implemented computer project requirements into the course "Costs and Budgets" and served as a coordinator for the course in handling the computer projects. | 1987-1988 |
| • Assisted setting up the SCA statistical package for the university mainframe computing system. | 1987 |

KEY SERVICES FOR UNIVERSITY OF HOUSTON

- Departmental Promotion and tenure committee, September, 2005-2007.
- Organized ‘Bridging the GAAP’ conference for the C.T. Bauer College of Business on April 30, 2004
- UH Professor Delegation to Hainan, China, March, 2004.
- Developed and Direct the MBA program jointly sponsored by the University of Houston and Chinese Management Association in Taiwan, 1993-2002.
- Organized numerous meetings for delegations from China; including a delegation consisting of presidents of seven universities from China, which fostered joint programs for the University of Houston.
- Arranged customized executive courses for the Center for Executive Development.
- Served on numerous committees such as departmental Promotion & Tenure committee, Ph.D. Program committee, Financial Database Development committee, College Scholarship Committee, College Grievance Committee, University Grievance Committee, etc.
- Developed research database and assisted faculty and Ph.D. students on data analyses.

KEY SERVICES FOR LOUISIANA STATE UNIVERSITY

- Ph.D. Director, August, 2007-2014
- Faculty Evaluation Committee, 2007-2008
- College Globalization Committee, 2008-2014
- College Promotion and Tenure Committee, 2009-2010
- Committee on Information Technology, 2009-2010

KEY SERVICES FOR THE HONG KONG POLYTECHNIC UNIVERSITY

- Senate Member, 2012-
- Board of Faculty of Business, 2012-
- Faculty Management Committee, 2012-
- Faculty Staffing Committee (Chair Professors), 2012-2015
- Taught Postgraduate Studies Committee, 2012-2014

KEY SERVICES FOR INTERNATIONAL AND COMMUNITY ACTIVITIES

- Serves as the member at the Financial Report Review Panel (FRRP) of Financial Reporting Council (FRC) in Hong Kong, 16 Jul 2015 to 15 Jul 2018.
- Serves as the main organizer for the 2nd Journal of International Accounting Research Conference, IAS-AAA, June 2014.
- Serves on the Business Panel for Research Assessment Exercise (RAE), 2014-2016
- Serves on the Assessment Panel for Research Grants Council (RGC) Competitive Research Funding Schemes for the Local Self-financing Degree Sector, 1 May 2014 to 31 Aug 2016.

- Serves as a member on Academic Advisory Panel, The Hong Kong Institute of Chartered Secretaries, 2015-2016
- Serve on the Business Studies Panel of the Research Grants Council (RGC) of Hong Kong, China, 25 Feb 2013 to 31 Oct 2016.
- Served as committee for organizing the MIT Asia Conference in Accounting, Shanghai, China, July 2013.
- Served as Chair of the First International Journal of Accounting Research conference in Xiamen, China, June 2011.
- Served as Chair of the English Paper Committee for IAAER conference in Sao Paulo, Brazil, June, 2009.
- Served in the committee for inauguration of FEI Louisiana Chapter (prior New Orleans Chapter), 2008
- Served as the main organizer of the IAAER joint conference in Mexico City, Mexico, September, 2007.
- Served in the committee for organizing the IAAER World Congress in Istanbul, Turkey, November, 2006.
- Served in the committee for organizing the Finance Accounting Association and IAAER joint conference in Bordeaux, France, November, 2005.
- Served as the main organizer of the Diversity Summit conference, June 18, 2004, Houston, Texas.
- Served as the main organizer of the South Africa Accounting Association and IAAER joint conference, Durban, South Africa, June, 2004.
- First Vice-president – International Conference for International Association for Accounting Education and Research overseeing all IAAER international conferences.
- Leader of People to People Ambassador Program to China to discuss “The Effect of China’s WTO Membership on Accounting Profession”, March, 2003.
- First VP-International for American Accounting Association overseeing international outreach activities.
- Guide UH Asian MBA students to organize annual cultural event for Houston Community, 1993-2002.
- Created and Organized First Globalization Strategic Alliances Roundtable, Berlin, Germany, July, 2001.
- Served as the main organizer of the First, Second and Third Globalization Conference in Taiwan (1999), England (2000) and Germany (2001) respectively for American Accounting Association.
- Served as the main organizer of the International Accounting Conference cosponsored by AAA International Accounting Section and Tsing-Hua University held in Beijing, 1997.

OTHER SERVICE TO PROFESSIONAL ORGANIZATIONS:

(AAA) Globalization Initiative Task Force (member)	2009-2011
(AAA) International Accounting Section Publication Committee (chair)	2009-2010
(AAA) International Accounting Section Publication Committee (member)	2007-2008
(AAA) Committee on Regulation	2006-2007
(AAA) International Accounting Section membership liaison to China	2005-2006
(AAA) Globalization Committee, Chair	1999-2001
(AAA) First Globalization Conference Task Force, Chair	1999-2000
(AAA) First Globalization Conference Task Force, Chair	1998-99
(AAA) Globalization Committee, member	1997-99
(AAA) Member-at-Large	1997-99
(AAA) Distinguished International Faculty Exchange Committee, Chair	1996-97
(AAA) International Accounting Section Outreach Committee, Chair	1995-96
(CAPANA) Board of Director	1995-96
(CAPANA) President-elect	1993-94
(ACAP) President of Association of Chinese American Professionals (Houston)	2003-2004
(ACAP) Vice President of Association of Chinese American Professionals (Houston)	2002-2003
(ACAP) Board of Directors, American Association of Chinese Professionals.	2001-2004
General Advisory Board Member, Asia Society, Houston	2013-2014
External Examiner of Master of Accountancy Program for <i>Chinese University of Hong Kong and Shanghai Institute of Accounting</i>	2003-2005
External Examiner of Accounting Undergraduate Program for <i>Chinese University of Hong Kong</i>	2000-2004
Board of Directors, <i>Asia Society</i> , Houston	1999-
Board of International Advisors, <i>Chinese Accounting Professor Association (CAPA)</i> (in China)	1995-1997

GRANTS, AWARDS AND HONORS

2014	AAA-IAS American Accounting Association International Accounting Section Service Award
2013	Emerald Literati Network Award for Excellence
2013	PolyU Faculty of Business Fellow Award in Research
2010	Distinguished Visiting Scholar, Drexel University
2010	KPMG Research Award
2009	LSU 100 Rainmaker Award
2009	Invited keynote speaker for the annual Taiwan Accounting Association Conference, December, 2009, Tainan, Taiwan
2007	Grant from IAAER-KPMG Defining, Recognizing and Measuring Liabilities Research Program

- 2006 Invited keynote speaker for the International Conference on Accounting Standards, July, 2006, Xiamen University, Xiamen, China
- 2005 Invited keynote speaker for the 5th International Accounting Conference, July, 2005, Xiamen University, Xiamen, China
- 2004 Invited keynote speaker for the 3rd China's Empirical Accounting Research Conference, December, 2004, Nankai University, Tienjing, China
- 2004 Distinguished Visiting Professor, Chinese University of Hong Kong
- 2002 Invited Leader of Accounting Delegated by People to People Ambassador Program
- 2002 Invited Participant in Houston Mayor's China Delegation in May
- 1999 Invited Keynote Speaker for the Global Federation of Chinese Business Woman Association Board Meeting (May 1st) on "Creating Business Opportunities for the 21st Century"
- 1999 Invited Speaker for the Federation of Schools of Accountancy Annual Meeting on "Teaching Multiple-Culture Issues"
- 1999 Melcher Faculty Honor Award
- 1998 Melcher Faculty Research Fellow Award
- 1998 Invited Faculty Group Leader for the 1998 New Faculty Consortium
- 1998 Host the Eisenhower Exchange Fellowship for the Asia Society
- 1997 Halliburton Faculty Research Award
- 1997 Nominated as the inaugural editor for Journal of International Accounting Research (sponsored by AAA International Accounting Section)*
- 1997 Invited Faculty Group Leader for the 1997 New Faculty Consortium
- 1997 Speaker for the 1997 Southwest Ph.D. Consortium on "Career Planning"
- 1997 Lunch Speaker for the Strategic Leadership Association on "Understand Culture Differences for Doing International Business"
- 1996 Faculty Resident for the 1996 International Trip of the Executive MBA Program
- 1996 Halliburton Faculty Service Award
- 1996 Faculty Resident for China Ph.D. Symposium in Dalian, August 1996
- 1996 International Enhancement Program Award
- 1995 Madrid Business School International Enhancement Program Award
- 1994 Melcher Award for Excellence in Research
- 1994 Melcher Business School International Enhancement Program Award
- 1993 Melcher Faculty Research Fellow
- 1992 Halliburton Faculty Research Award

* I decided not to apply for the editorship.